

Amendment: ED1

Representative Finlay proposes the following amendment:

Department of Revenue / Section 109

New

109.FME (DOR: Food Manufacturing Equipment) Clothing required by Current Good Manufacturing Practices (cGMPs) pursuant to 21 C.F.R. Section 111.10, as it may be amended, at perishable prepared food manufacturing facilities defined by the North American Industry Classification System (NAICS) 311991 to prevent health hazards, including outer garments, gloves of an impermeable material, hairnets, headbands, beard covers, caps, hair covers or other effective hair restraints, and other attire required pursuant to 21 C.F.R. Section 110.10 for persons working in direct contact with food, food contact services, and food packaging materials to protect against contamination of food in perishable prepared food manufacturing facilities shall be exempt from all sales and use taxes.